

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 691 Section 691.130 Effective Date</b>
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**TITLE 86: REVENUE**

**PART 691  
SALEM CIVIC CENTER SERVICE OCCUPATION TAX**

**Section 691.130 Effective Date**

An ordinance or resolution imposing or discontinuing or effecting a change in the rate of a Salem Civic Center Service Occupation Tax shall be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of July next following such adoption and filing. For purposes of determining which tax rate applies, the date of the sale of service is deemed to be the date of the delivery, to the user, of the tangible personal property which the serviceman retransfers as an incident to service.